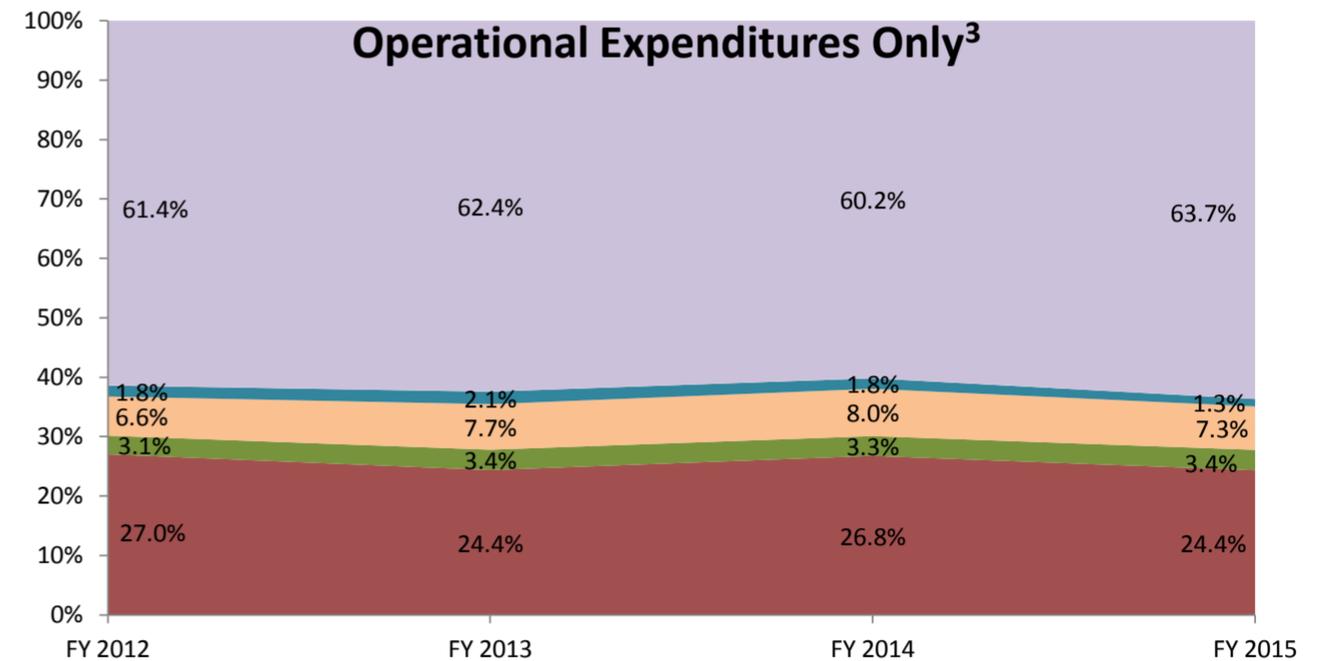
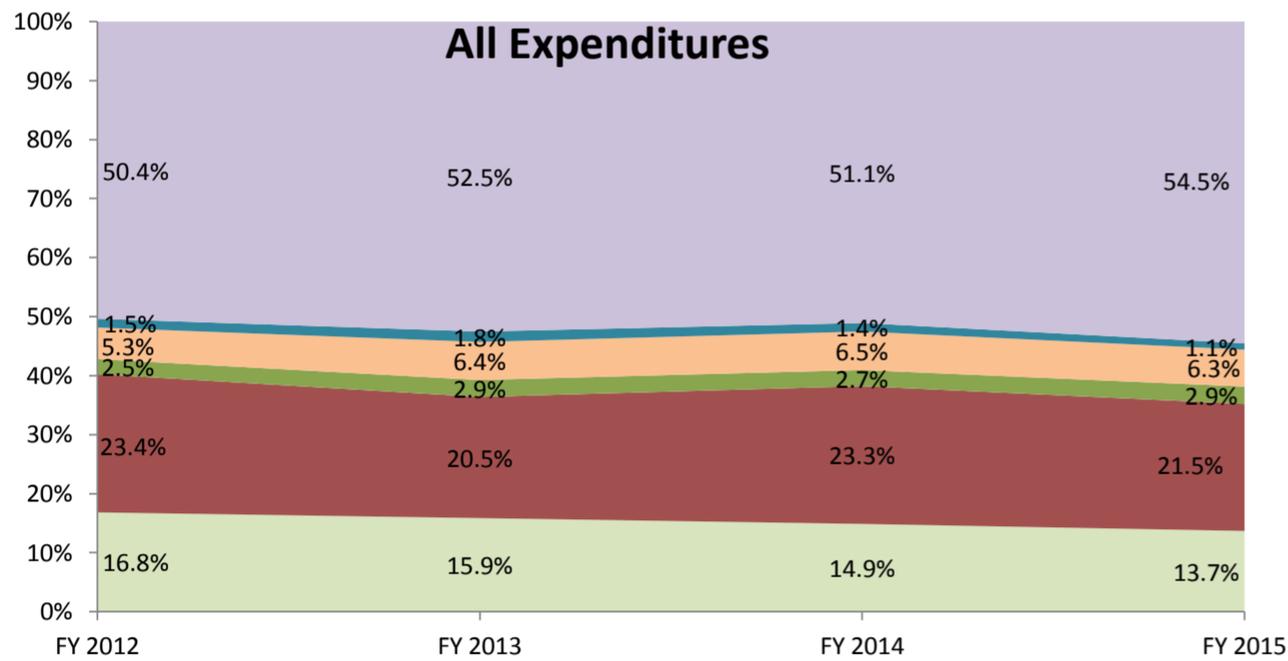


School Corporation Expenditures by Account
Biannual Financial Report Data
Southwest Parke Com Sch Corp (6260)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,616,857	47.0%	\$5,885,259	55.8%	\$5,626,287	50.4%	\$5,499,133	52.5%	\$5,505,646	51.1%	\$5,698,391	54.5%
Student Instructional Support	\$688,604	7.0%	\$681,549	6.5%	\$764,130	6.8%	\$860,071	8.2%	\$859,190	8.0%	\$766,148	7.3%
Total	\$5,305,461	54.0%	\$6,566,808	62.3%	\$6,390,417	57.2%	\$6,359,204	60.7%	\$6,364,836	59.0%	\$6,464,539	61.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,288,274	23.3%	\$2,432,397	23.1%	\$2,901,145	26.0%	\$2,449,089	23.4%	\$2,810,548	26.1%	\$2,557,333	24.5%
Non Operational	\$2,227,230	22.7%	\$1,545,798	14.7%	\$1,880,775	16.8%	\$1,661,135	15.9%	\$1,604,255	14.9%	\$1,430,201	13.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,515,504	46.0%	\$3,978,195	37.7%	\$4,781,920	42.8%	\$4,110,223	39.3%	\$4,414,803	41.0%	\$3,987,534	38.2%

Grand Total	\$9,820,965	\$10,545,003	\$11,172,337	\$10,469,428	\$10,779,638	\$10,452,073
--------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------



- Non Operational
- Corporation Administration
- Other Student Instructional Support

- Other Overhead and Operational
- School Administration
- Student Academic Achievement

- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwest Parke Com Sch Corp (6260)

Account					Percent Change				
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$261,775	\$265,056	NA	NA	1.3%
11100	Regular Programs	Elementary	\$1,619,554	\$3,168,037	\$2,249,698	\$2,548,097	57.3%	-19.6%	13.3%
11300	Regular Programs	High School	\$1,035,212	\$1,490,228	\$1,575,133	\$1,700,561	64.3%	14.1%	8.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$17,190	\$16,954	\$16,344	NA	-4.9%	-3.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$33,196	\$40,527	\$47,985	\$48,281	45.4%	19.1%	0.6%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$31,767	\$36,964	\$43,779	\$43,142	35.8%	16.7%	-1.5%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$2,853	\$1,219	\$25,527	(\$4,030)	-241.3%	-430.7%	-115.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$160,998	\$214,745	\$305,814	\$304,499	89.1%	41.8%	-0.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$90,262	\$66,671	\$79,655	\$82,946	-8.1%	24.4%	4.1%
12350	Special Programs	Physical Impairment - Homebound	\$6,227	\$15,041	\$7,003	\$5,297	-14.9%	-64.8%	-24.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$47,920	\$71,186	\$129,340	\$97,447	103.4%	36.9%	-24.7%
12610	Special Programs	Learning Disability	\$28,766	\$0	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$3,134	\$3,527	\$7	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$38,500	\$31,625	\$34,375	\$18,563	-51.8%	-41.3%	-46.0%
14100	Summer School Programs	Elementary	\$0	\$0	\$148	\$6,039	NA	NA	3969.3%
14300	Summer School Programs	High School	\$25,582	\$21,962	\$7,388	\$5,673	-77.8%	-74.2%	-23.2%
16200	Remediation	Preventive Remediation	\$22,426	\$12,705	\$56,962	\$35,077	56.4%	176.1%	-38.4%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$154,185	\$217,785	\$149,039	\$67,565	-56.2%	-69.0%	-54.7%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$65,585	\$72,720	\$75,658	\$83,640	27.5%	15.0%	10.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,763	\$16,483	\$225	\$150	-91.5%	-99.1%	-33.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$631	\$18,473	\$42,053	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$13,494	\$35,676	\$88,479	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$110,351	\$128,984	\$73,187	\$72,874	-34.0%	-43.5%	-0.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$86,204	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$47,831	\$94,968	\$140,374	\$104,686	118.9%	10.2%	-25.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$33,441	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$81,940	\$7,478	\$26,233	NA	-68.0%	250.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$1,404	\$136,810	NA	NA	9644.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$469	\$0	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$80,699	\$10,911	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$15,641	\$15,692	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$196,494	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,833,540	\$5,885,259	\$5,505,646	\$5,698,391	48.6%	-3.2%	3.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$104,324	\$116,027	\$108,062	\$64,188	-38.5%	-44.7%	-40.6%
21320	Students	Health Services - Medical Services	\$778	\$0	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$31,621	\$42,610	\$47,249	\$47,969	51.7%	12.6%	1.5%
21390	Students	Health Services - Other Health Services	\$127	\$52	\$125	\$133	4.8%	153.4%	6.3%
24100	School Administration	Office of The Principal	\$413,255	\$522,859	\$703,754	\$653,859	58.2%	25.1%	-7.1%
Student Instructional Support Total			\$550,106	\$681,549	\$859,190	\$766,148	39.3%	12.4%	-10.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,098	\$10,967	\$11,970	\$10,765	6.6%	-1.8%	-10.1%
23150	General Administration	Board of Education - Legal Services	\$116	\$2,750	\$2,750	\$30,196	25846.3%	998.0%	998.0%
23160	General Administration	Board of Education - Promotion Expenses	\$3,348	\$3,231	\$4,118	\$2,810	-16.1%	-13.0%	-31.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$651	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,227	\$145,531	\$168,317	\$156,806	-7.3%	7.7%	-6.8%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$42,482	\$46,343	\$44,978	NA	5.9%	-2.9%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$50,920	\$57,674	\$58,142	NA	14.2%	0.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$6	\$0	\$0	NA	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$689	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwest Parke Com Sch Corp (6260)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$87	\$0	\$2,097	\$2,092	2298.6%	NA	-0.2%
25196 Central Services Fiscal Services - Other - Cash Change	\$150	\$0	\$0	\$0	NA	NA	NA
25199 Central Services Fiscal Services - Other - Other	\$0	\$3,518	\$1,175	\$250	NA	-92.9%	-78.7%
25300 Central Services Printing, Pub., and Duplicating Services	\$2,215	\$0	\$0	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$834	\$140	\$0	\$1,585	90.0%	1032.1%	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$827,399	\$955,611	\$1,037,086	\$818,924	-1.0%	-14.3%	-21.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$1,306	\$1,542	\$15,643	\$10,597	711.3%	587.4%	-32.3%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$71,138	\$87,684	\$63,555	\$67,439	-5.2%	-23.1%	6.1%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$832	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$73,037	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$15,562	\$4,259	\$18,931	\$18,733	20.4%	339.9%	-1.0%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$4,127	\$38,682	NA	NA	837.3%
26700 Oper. & Maint. of Plant Serv. Insurance	\$58,837	\$86,921	\$96,685	\$94,703	61.0%	9.0%	-2.1%
27010 Student Transportation Service Area Direction	\$3,560	\$5,850	\$16,501	\$16,508	363.7%	182.2%	0.0%
27100 Student Transportation Vehicle Operation	\$16,242	\$162,880	\$3,150	\$0	NA	NA	NA
27400 Student Transportation Purchase of School Buses	\$43,040	\$43,490	\$130,608	\$52,542	22.1%	20.8%	-59.8%
27700 Student Transportation Contracted Transportation Services	\$451,377	\$400,892	\$601,192	\$590,527	30.8%	47.3%	-1.8%
27900 Student Transportation Other Student Transportation Services	\$16,670	\$13,033	\$41,249	\$34,306	105.8%	163.2%	-16.8%
31100 Food Services Operations Service Area Direction	\$22,962	\$97,796	\$31,065	\$31,740	38.2%	-67.5%	2.2%
31200 Food Services Operations Food Preparation and Dispensing	\$113,827	\$90,907	\$185,623	\$195,368	71.6%	114.9%	5.2%
31400 Food Services Operations Food Purchases	\$200,523	\$209,876	\$247,055	\$248,640	24.0%	18.5%	0.6%
31900 Food Services Operations Other Food Services	\$21,585	\$12,109	\$23,634	\$31,001	43.6%	156.0%	31.2%
Overhead and Operational Total	\$2,125,313	\$2,432,397	\$2,810,548	\$2,557,333	20.3%	5.1%	-9.0%
Non Operational							
33400 Category not Specified Athletic Coaches	\$66,773	\$88,536	\$73,995	\$72,516	8.6%	-18.1%	-2.0%
33500 Category not Specified Welfare Activities Services	\$144	\$3,853	\$17,956	\$9,329	6396.8%	142.1%	-48.0%
33990 Other Community Services Other	\$269	\$0	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$7,600	\$11,922	\$12,896	\$15,339	101.8%	28.7%	18.9%
44000 Category not Specified Educational Specifications Dev.	\$1,956	\$7,908	\$5,049	\$5,013	156.3%	-36.6%	-0.7%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$675,729	\$59,865	\$376,616	\$153,266	-77.3%	156.0%	-59.3%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$49,757	\$35,669	\$7,413	\$12,873	-74.1%	-63.9%	73.7%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$7,212	\$217,011	\$92,307	\$115,679	1504.0%	-46.7%	25.3%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$10,000	\$0	\$10,000	NA	0.0%	NA
51100 Principal on Debt Bonds	\$0	\$0	\$33,687	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$45,945	\$45,952	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,177,869	\$1,006,000	\$968,000	\$973,440	-17.4%	-3.2%	0.6%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$19,558	\$9,535	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$160,993	\$49,547	\$14,759	\$61,996	-61.5%	25.1%	320.0%
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$1,575	\$750	NA	NA	-52.4%
Non Operational Total	\$2,213,806	\$1,545,798	\$1,604,255	\$1,430,201	-35.4%	-7.5%	-10.8%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$24,343	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$4,645	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$5,087	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$486	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$251,162	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$40,528	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$56,989	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$4,140	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$504,507	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Southwest Parke Com Sch Corp (6260)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26494	NA	Group Insurance - Instructional Support	\$92,701	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$100,195	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$8,728	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$3,305	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$625	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$690	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$69	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,098,201	\$0	\$0	\$0	NA	NA	NA